Funding Scheme for Secure Mobile Phone Storage Solutions

1. Introduction

Circular 0046/2025 outlines the funding scheme available to all recognised post-primary schools to support the implementation of measures restricting student access to personal mobile phones during the school day. Funding is available on a per capita basis, upon application, to schools that choose to adopt infrastructural solutions such as portable secure lockable pouches or phone storage boxes.

This funding is issued in support of Circular 0045/2025 which sets out the requirement to implement restrictions on the use of, and access to, personal mobile phones by students during the school day including during breaks.

2. Funding and use of funding

- The per capita rate is €25 per student.
- Funding must be used for the purchase of secure mobile phone storage solutions, including, but not limited to, secure portable mobile phone pouches, locked boxes and other suitable solutions.
- As any equipment purchased with this funding is the property of the school, it is expected that schools will maximise their investment in equipment through recycling same, so where there are school leavers, in particular outgoing sixth year students, the equipment must be redistributed including to incoming first year students.

3. Application Process

- Schools are invited to apply for funding online here.
- Schools applying must indicate the number of students on their rolls for which funding for storage solutions will be required, through selecting the appropriate year groups.

- Payment timing:
  - Schools applying through the form by 24 June 2025, will receive funding before the end of June.
  - Schools applying over the summer months and September will receive funding from October on.
  - Schools applying thereafter will receive funding in December 2025.

- **Schools that have already implemented mobile phone storage solutions:**

  Schools that have already implemented such solutions may apply to replace equipment as necessary, up to a maximum of 20% of enrolment. Those schools may also apply for funding for the anticipated first year intake for September 2025.

- **Fee-charging schools**

  The funding is aimed at post-primary schools in the Free Education Scheme. Applications from fee-charging schools will be considered on a case-by-case basis and must be accompanied by the rationale for applying for funding.

4. Management of Unused Funds

- Schools must maintain any unused monies, ring-fenced within their accounts, to fund replacement and additional equipment required, including for incoming first years in subsequent years.
- It is only when any such funding has been fully expended for this purpose, that schools may apply to the Department for funding for replacement and additional equipment.
- Schools should contact the Digital Policy for Schools Section in this regard via email at PhoneStorageFunding@education.gov.ie and must provide evidence that no funding from the original requested allocation is available, and that the funding provided was used as directed in this circular.
- As the grant is a ring-fenced the unspent balance must be reconciled at the year end and details given to external accountant for reporting in the annual accounts.

5. Recording Keeping

- Records of expenditure and supporting documentation must be retained and be available for inspection. Schools will be provided with a template to provide information on expenditure of this funding.

6. Procurement

Secure mobile phone storage solutions must be procured in accordance with public procurement requirements. To assist schools to procure an appropriate solution, obtaining value for money, ease of ordering and warranty and compliance with procurement regulations, work is in progress to establish a procurement mechanism for portable mobile phone storage pouches which will be announced by the department, but will not be in place until autumn 2025 at the earliest. Information for schools to access this mechanism will be available through the Schools Procurement Unit at www.spu.ie.

7. Recording the grant receipt and expenditure on the schools accounting system

The income and associated expenditure should be recorded appropriately in the school's accounts.

A department code should be set up to enable tracking of the expenditure against the income.

The nominal codes used to record the grant income and expenditure are:

	Nominal Code	Description	Type	Category
Grant Receipt	3920	DE Fixtures, Fittings & Equipment Grant Income	Capital & Reserves	Contribution Fixed Assets
Expense	1421	Capital: Fixtures, Fittings and Equipment Additions	Fixed Asset	Fixed Asset

Account for the unspent grant balance: The secure mobile phone storage solutions grant is a ring-fenced grant and the balance unspent at the year-end must be reconciled and accounted for in nominal code <2187 Mobile Phone Storage Solutions Grant Unspent>.

Account for grant receivable: Where funds have been expended and the grant is due to be received at the year end this should be accounted for in nominal code <1730 Grants Due>. Detailed accounting treatment is included in **Appendix A**.

8. Circulars

The information in this guideline is based on Circular 0046/2025.

9. Further Information

Queries in relation to the operation of this scheme should be addressed to PhoneStorageFunding@education.gov.ie.

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Financial Support Services Unit
Tel: 01-269 0677
info@fssu.ie

*19th June 2025 (*updated August 2026)

Appendix A

Accounting for the secure mobile phone storage solutions grant

1. When the grant is received, it is recorded as a receipt to balance sheet code <3920 DE Fixtures, Fittings & Equipment Grant Income >.

2. When recording expenditure, it should be recorded to the balance sheet <1421 Capital: Fixtures, Fittings and Equipment Additions >.

3. To confirm what balance is remaining on the grant, generate a departmental report from the beginning of the year and subtract <1421 Capital: Fixtures, Fittings and Equipment Additions> from the balance under <3920 DE Fixtures, Fittings & Equipment Grant Income>.

   The unspent amount can be accounted for on the balance sheet at the year-end by way of a reversing journal:

Code	Detail	Debit	Credit
<3920 DE Fixtures, Fittings & Equipment Grant Income>	Balance of grant unspent at 31 August	€5,000	
<2187 Mobile Phone Storage Solutions Grant Unspent>	Balance of grant unspent at 31 August		€5,000

4. **Alternatively,** record the full grant to the unspent grant code <2187 Mobile Phone Storage Solutions Grant Unspent> and as it is spent record a journal to transfer the matching income amount out of the unspent balance.

Code	Detail	Debit	Credit
<2187 Mobile Phone Storage Solutions Grant Unspent>	Transfer income spent on mobile phone storage solutions from unspent balance to income	€1,000	
<3920 DE Fixtures, Fittings & Equipment Grant Income >	Transfer income spent on mobile phone storage solutions from unspent balance to income		€1,000

5. Where funds have been expended and the grant is expected but has not yet been received

The grant amount due can be accounted for on the balance sheet at the year-end by way of a reversing journal:

Code	Detail	Debit	Credit
<1730 Grants Due>	Amount expended due to be received as a grant	€1,000	
<3920 DE Fixtures, Fittings & Equipment Grant Income >	Amount expended due to be received as a grant		€1,000

Scéim Maoinithe do Réitigh um Stóráil Shlán Fón Póca

1. Réamhrá

Leagtar amach i gCiorclán 0046/2025 an scéim maoinithe atá ar fáil do gach iar-bhunscoil aitheanta chun tacú le cur i bhfeidhm beart a chuireann srian ar rochtain daltaí ar fhóin phóca phearsanta le linn an lae scoile. Tá maoiniú ar fáil ar bhonn per capita, ar iarratas, do scoileanna a roghnaíonn réitigh bhonneagair amhail púitsí iniompartha slána inghlasáilte nó boscaí stórála fóin a ghlacadh.

Eisítear an maoiniú seo chun tacú le Ciorclán 0045/2025, ina leagtar amach an ceanglas srianta a chur i bhfeidhm ar úsáid agus rochtain ar fhóin phóca phearsanta ag daltaí i rith an lae scoile, le linn sosanna san áireamh.

2. Maoiniú agus úsáid maoinithe

- Is é an ráta per capita €25 in aghaidh an dalta.
- Ní mór maoiniú a úsáid chun réitigh um stóráil shlán fón póca a cheannach, lena n-áirítear, ach gan a bheith teoranta dóibh, púitsí fóin póca iniompartha slána, boscaí inghlasáilte agus réitigh oiriúnacha eile.
- Ós rud é gur maoin de chuid na scoile aon trealamh a cheannaítear leis an maoiniú seo, táthar ag súil go ndéanfaidh scoileanna a n-infheistíocht i dtrealamh a uasmhéadú trína athchúrsáil, mar sin i gcás ina bhfuil daoine a fhágann an scoil, go háirithe daltaí atá ag imeacht ón séú bliain, ní mór an trealamh a athdháileadh, lena n-áirítear ar dhaltaí atá ag teacht isteach sa chéad bhliain.

3. An Próiseas Iarratais

- Tugtar cuireadh do scoileanna iarratas a dhéanamh ar mhaoiniú ar líne anseo.
- Ní mór do scoileanna atá ag déanamh iarratais líon na ndaltaí ar a rollaí a mbeidh maoiniú le haghaidh réitigh stórála ag teastáil uathu a thabhairt le fios, trí na blianaghrúpaí cuí a roghnú.
- Uainiú íocaíochta:
    - Gheobhaidh scoileanna a dhéanann iarratas tríd an bhfoirm faoin 24 Meitheamh 2025 maoiniú roimh dheireadh mhí an Mheithimh.
    - Gheobhaidh scoileanna a dhéanann iarratas i rith mhíonna an tsamhraidh agus mhí Mheán Fómhair maoiniú ó Dheireadh Fómhair ar aghaidh.

- Gheobhaidh scoileanna a dhéanfaidh iarratas ina dhiaidh sin maoiniú i mí na Nollag 2025.

- **Scoileanna a bhfuil réitigh stórála fón póca curtha i bhfeidhm acu cheana féin:**

  Féadfaidh scoileanna a bhfuil réitigh den sórt sin curtha i bhfeidhm acu cheana féin iarratas a dhéanamh chun trealamh a athsholáthar de réir mar is gá, do líon a mhéid le 20% den líon ar an rolla. Féadfaidh na scoileanna sin iarratas a dhéanamh ar mhaoiniú freisin do líon daltaí na chéad bhliana a ghlacfar isteach i Meán Fómhair 2025.

- **Scoileanna ina ngearrtar táillí**

  Tá an maoiniú dírithe ar iar-bhunscoileanna atá páirteach sa Scéim Oideachais Saor in Aisce. Breithneofar iarratais a dhéanann scoileanna ina ngearrtar táillí ar bhonn cás ar chás agus ní mór réasúnaíocht an iarratais ar mhaoiniú a bheith ag gabháil leo.

4. Bainistiú Cistí Neamhúsáidte

- Ní mór do scoileanna aon airgead neamhúsáidte a choinneáil, atá curtha i leataobh ina gcuntais, chun trealamh athsholáthair agus breise a theastaíonn a mhaoiniú, trealamh san áireamh do lucht na chéad bhliana a bheidh ag teacht isteach sa scoil i mblianta amach anseo.
- Ní fhéadfaidh scoileanna iarratas a dhéanamh chuig an Roinn le haghaidh maoiniú do threalamh athsholáthair agus breise ach amháin nuair a bheidh aon mhaoiniú den sórt sin caite go hiomlán don chuspóir seo.
- Ba chóir do scoileanna teagmháil a dhéanamh leis an Rannóg um Beartas Digiteach do Scoileanna maidir leis seo trí ríomhphost ag PhoneStorageFunding@education.gov.ie agus ní mór dóibh fianaise a sholáthar nach bhfuil aon mhaoiniú ar fáil ón leithdháileadh tosaigh a iarradh, agus gur úsáideadh an maoiniú a cuireadh ar fáil de réir mar atá treoraithe sa chiorclán seo.
- Ós rud é go bhfuil an deontas imfhálaithe, ní mór an t-iarmhéid neamhchaite a réiteach ag deireadh na bliana agus sonraí a thabhairt don chuntasóir seachtrach lena dtuairisciú sna cuntais bhliantúla.

5. Taifid a Choimeád

- Ní mór taifid chaiteachais agus doiciméid tacaíochta a choimeád agus a bheith ar fáil lena n-iniúchadh. Cuirfear teimpléad ar fáil do scoileanna chun faisnéis a sholáthar faoi chaiteachas an mhaoinithe seo.

6. Cúrsaí Soláthair

Ní mór réitigh um stóráil shlán fón póca a sholáthar i gcomhréir le ceanglais soláthair phoiblí. Chun cabhrú le scoileanna réiteach cuí, luach ar airgead, éascaíocht ordaithe agus

barántas agus comhlíonadh na rialachán soláthair a bhaint amach, tá obair ar siúl chun sásra soláthair a bhunú le haghaidh púitsí stórála fóin póca iniompartha a fhógróidh an

roinn, ach nach mbeidh i bhfeidhm go dtí fómhar 2025, ar a luaithe. Beidh eolas do scoileanna maidir le rochtain a fháil ar an sásra seo ar fáil tríd an Aonad um Sholáthar do Scoileanna ag www.spu.ie.

7. An admháil deontais agus an caiteachas a chur i dtaifead ar chóras cuntasaíochta na scoile

Ba cheart an t-ioncam agus an caiteachas bainteach a thaifeadadh mar is cuí i gcuntais na scoile.

Ba cheart cód roinne a bhunú chun go mbeifear in ann an caiteachas a rianú i gcoinne an ioncaim.

Is iad seo a leanas na cóid ainmniúla a úsáidtear chun ioncam agus caiteachas deontais a thaifeadadh:

	Cód Ainmniúil	Cur síos	Saghas	Catagóir
Admháil Deontais	3920	Ioncam Deontais Daingneáin, Feistis & Trealamh RO	Caipiteal & Cúlchistí	Ranníocaíocht le Sócmhainní Seasta
Costas	1421	Caipiteal: Breiseanna Daingneán, Feisteas agus Trealaimh	Sócmhainn Sheasta	Sócmhainn Sheasta

An t-iarmhéid deontais neamhchaite a chur i gcuntas: Is deontas imfhálaithe é an deontas do réitigh um stóráil shlán fón póca agus ní mór an t-iarmhéid neamhchaite ag deireadh na bliana a réiteach agus é a chur i gcuntas sa chód ainmniúil <2187 Deontas do Réitigh Stórála ar Fhóin Phóca Gan Chaitheamh >.

Deontas infhaighte a chur i gcuntas: I gcás ina bhfuil cistí caite agus go bhfuil an deontas le fáil ag deireadh na bliana, ba chóir é sin a chur i gcuntas sa chód ainmniúil <1730 Deontais Dlite
Tá cur síos ar an gcur chuige cuntasaíochta mionsonraithe in **Aguisín A**.

8. Ciorcláin

Tá an fhaisnéis sa treoirlíne seo bunaithe ar Chiorclán 0046/2025.

9. Tuilleadh Eolais

Ba cheart ceisteanna maidir le feidhmiú na scéime seo a sheoladh chuig PhoneStorageFunding@education.gov.ie.

Is féidir tuilleadh eolais nó soiléiriú ar aon cheann de na saincheisteanna a thugtar chun solais sa treoirlíne seo a fháil ón Aonad um Sheirbhísí Tacaíochta Airgeadais (FSSU).

An tAonad um Sheirbhísí Tacaíochta Airgeadais (FSSU)
Fón: 01-269 0677
info@fssu.ie

An 19 Meitheamh 2025 (nuashonraithe Lúnasa 2026)

Aguisín A:

Cuntas a thabhairt ar an deontas do réitigh um stóráil shlán fón póca

1. Nuair a fhaightear deontas, déantar é a thaifeadadh mar admháil faoin gcód <3920 Ioncam Deontais Daingneáin, Feistis & Trealamh RO > sa chlár comhardaithe.

2. Agus caiteachas á thaifeadadh, ba chóir é a thaifeadadh sa chlár comhardaithe <1421 Caipiteal: Daingneáin, Feistis agus Trealamh - Breiseanna>.

3. Chun iarmhéid an deontais atá fágtha a dhearbhú, is féidir leat tuairisc rannóige a ghiniúint ó thús na bliana agus <1421 Caipiteal: Daingneáin, Feistis agus Trealamh - Breiseanna > a dhealú ón iarmhéid faoin gcód < Ioncam Deontais Daingneáin, Feistis & Trealamh RO>.

   Is féidir cuntas a thabhairt ar an méid neamhchaite ar an gclár comhardaithe ag deireadh na bliana trí leabhar cúnta aisiompaithe:

Cód	Sonra	Dochar	Creidiúint
<3920 Ioncam Deontais Daingneáin, Feistis & Trealamh RO >	Iarmhéid an deontais neamhchaite an 31 Lúnasa	€5,000	
<2187 Deontas do Réitigh Stórála ar Fhóin Phóca Gan Chaitheamh >	Iarmhéid an deontais neamhchaite an 31 Lúnasa		€5,000

4. **De rogha air sin,** d'fhéadfá an deontas iomlán a thaifeadadh faoin gcód <2187 Deontas do Réitigh Stórála ar Fhóin Phóca Gan Chaitheamh > a bhaineann le deontais neamhchaite agus, de réir mar a chaitear an deontas, é a thaifeadadh i leabhar cúnta chun an t-ioncam a fhreagraíonn dó a aistriú ón iarmhéid neamhchaite.

Cód	Sonra	Dochar	Creidiúint
<2187 Deontas do Réitigh Stórála ar Fhóin Phóca Gan Chaitheamh >	Aistrigh ioncam a caitheadh ar réitigh stórála fón póca ón iarmhéid neamhchaite go hioncam	€1,000	
<3920 Ioncam Deontais Daingneáin, Feistis & Trealamh RO >	Aistrigh ioncam a caitheadh ar réitigh stórála fón póca ón iarmhéid neamhchaite go hioncam		€1,000

5. I gcás ina bhfuil cistí caite agus go bhfuiltear ag súil leis an deontas ach nach bhfuil sé faighte fós

Is féidir cuntas a thabhairt ar an méid neamhchaite ar an gclár comhardaithe ag deireadh na bliana trí leabhar cúnta aisiompaithe:

Cód	Sonra	Dochar	Creidiúint
<1730 Deontais Dlite >	An méid a caitheadh atá le fáil mar dheontas	€1,000	
<3920 Ioncam Deontais Daingneáin Feistis & Trealamh RO >	An méid a caitheadh atá le fáil mar dheontas		€1,000